## **ASSESSMENT NOTICES**

The Delaware County Assessor's Office will mail the 2020 Real Estate Assessment Notices to all property owners who had a change in their assessed value from the 2019 assessed value on March 27th, 2020. Assessments are required to be at 100% fair market value of the property (unless otherwise provided by the Code of Iowa) in its condition as of January 1st. This is the amount established by the assessor's office before application of the state rollback factor. The 2020 assessed value will be the basis of your tax bill in 2021-2022.

NOTICE: If you are not satisfied that the assessment is correct, you may contact our office <u>on or after April 2, to and including April 25</u>, of the year of the assessment to **request an informal review** of the assessment pursuant to Section 441.30.

If you are not satisfied that the assessment is correct, you may file a protest against such assessment with the **Board of Review** on or after April 2nd to and including June 5th (due to Delaware County being declared a disaster area) of the year of the assessment. Such protest must be confined to the grounds specified in Section 441.37(1)(a)(1), Code of Iowa.

Electronic filing of protests is authorized by the Delaware County Board of Review under Iowa Code 441.37 (3) and petitions can be emailed to <a href="mailto:dlett@co.delaware.ia.us">dlett@co.delaware.ia.us</a>. The petition form may be found at <a href="http://www.co.delaware.ia.us/">http://www.co.delaware.ia.us/</a> or <a href="http://www.lowa-Assessors.org">www.lowa-Assessors.org</a>.